

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 99-3
AIRPORT LAND USE COMMISSION/PLANS

This mandate requires any county with an airport served by a scheduled airline or operated for the benefit of the general public to establish or re-establish an airport land use commission or designate alternative procedures to accomplish airport land use planning.

These instructions are issued subsequent to the Commission on State Mandates' adoption of the program's parameters and guidelines and prior to the program's funding by the Legislature.

Reimbursement claims detailing the actual costs incurred for the period January 1, 1995, through June 30, 1995, and fiscal years 1995-96, 1996-97, and 1997-98 must be filed with the State Controller's Office. *Claims must be delivered or postmarked on or before July 7, 1999.* Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, it must include supporting documentation as specified in the instructions substantiating the costs claimed. In addition, the functions performed by each employee for whom costs were claimed must be explained. *Claims filed more than one year after the deadline, or without supporting documentation, will not be accepted.*

Estimated claims for costs to be incurred during the 1998-99 fiscal year must also be filed by July 7, 1999. Timely filed claims will be paid before late claims.

Minimum Claim Cost

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

Estimated Claims

Unless otherwise specified in the claiming instructions, claimants are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified for the program and explain the reason for increased costs. If no explanation supporting the higher estimate is provided with the claim, the claim will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Reimbursement claims for actual increased costs must be supported by documentation providing evidence of the validity of the expenditures including, but not limited to, employee time records, invoices, receipts, contracts, and purchase orders. No claim for actual costs shall be filed without supporting documentation.

Audit of Costs

All claims submitted to the State Controller's Office are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim .

On-site audits will be conducted by the State Controller's Office as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim.

Claim documentation shall be made available to the State Controller's Office on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your *Mandated Cost Manual* for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. Each year the State Controller's Office will send updates on forms as well as any other information or instructions necessary to file claims. When new program costs are claimable, instructions will be sent to claimants.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov.

Filing Deadlines for Other Mandated Programs

Estimated and reimbursement claims may also be filed for the following state-mandated programs (for which claiming instructions were issued by this office).

Claiming Instructions No. 98-14, filing deadline, March 30, 1999, for three mandated cost programs: Ch. 1143/80, Regional Housing Need Determination; Ch. 1297/94, Two-Way Traffic Signal Communication; and Ch. 762/95, Sexually Violent Predators.

Claiming Instructions No. 99-1, filing deadline, June 16, 1999, for Ch. 183 and 184, Statutes of 1992, Domestic Violence Treatment Services -- Authorization and Case Management.

Claiming Instructions No. 99-2, filing deadline, June 25, 1999, for 47-day claims, July 1, 1997, through August 16, 1997, due to late 1997 State Budget Act.

Request of the Commission on State Mandates

Claimants are encouraged to send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile to (916) 445-0278) a completed copy of form ALUC-1 of these claiming instructions for each of the initial year's reimbursement. Providing this information is not a condition of payment; however, this information will enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature for funding the mandated programs contained in these instructions.

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim For Payment, and a copy of all other forms and supporting documents to:

If delivery is by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivery is by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

AIRPORT LAND USE COMMISSIONS/PLANS

1. Summary of Chapters 644/94, 66/95, and 91/95

Public Utilities Code Sections 21670 and 21670.1, as amended by Chapter 644, Statutes of 1994, Chapter 66, Statutes of 1995, and Chapter 91, Statutes of 1995, require any county with an airport served by a scheduled airline, or operated for the benefit of the general public, to establish or re-establish an airport land use commission or designate alternative procedures to accomplish airport land use planning.

On July 31, 1997, the Commission on State Mandates determined that Chapter 644, Statutes of 1994, and Chapters 66 and 91, Statutes of 1995, resulted in state mandated costs that are reimbursable pursuant to Section 6, Article XIII B of the California Constitution and Government Code Section 17514. The Commission also found that the land use plan required by Public Utilities Code Section 21675 is not reimbursable because it was a requirement prior to the operative date of Chapter 644, Statutes of 1994.

2. Eligible Claimants

Any city, county, or city and county, or other appropriately designated local government entity, except as provided by Public Utilities Code Section 21670.2¹, that is required by Public Utilities Code Sections 21670 and 21670.1 to perform specific airport land use planning and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims will be made available in a future appropriation act subject to approval of the Legislature and the Governor.

To determine if funding is available for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to city fiscal officers and county auditors.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

¹ Los Angeles County is excluded as an eligible claimant by Section 21670.2, which states that Sections 21670 and 21670.1 do not apply to that county.

C. Initial Claims

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the period January 1, 1995, through June 30, 1995, and 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by July 7, 1999. If the reimbursement claim is filed after the deadline of July 7, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by July 7, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

D. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs," contained in the cover letter for mandated cost programs issued annually in October, that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim," and/or "19__/19__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which the costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

5. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, supplies, contract services, training, and travel for the following activities only are eligible for reimbursement on a one-time basis:

A. Selection of the Method of Compliance

1. Analyze the enacted legislation and alternatives.
2. Coordinate positions of the county and affected cities within the county, providing information and resolving issues.

B. Establishment of One of the Following Methods

1. METHOD 1 - Set up or restore an airport land use commission.
 - a. Establish and appoint the members.
 - b. Establish proxies of the members.
2. METHOD 2 - Determination of a designated body, pursuant to Public Utilities Code Section 21670.1, Subdivisions (a) and (b).
 - a. Conduct hearing(s) to designate the appropriate body.
 - b. Augment the body, if there are two members with expertise in aviation.
3. METHOD 3 - Establishment of an alternative process, pursuant to Public Utilities Code Section 21670.1, Subdivision (c).
 - a. Develop, adopt, and implement the specified processes.
 - b. Submit and obtain approval of the processes or alternatives from the Department of Transportation, Division of Aeronautics.
4. METHOD 4 - Establishment of an exemption, pursuant to Public Utilities Code Sections 21670(b) or 21670.1, Subdivisions (d) and (e).

Determine that a commission need not be formed and meet the specified conditions.

If an eligible claimant who has selected and established an exemption as specified under Sections 21670(b) or 21670.1, Subdivisions (d) and (e), determines that the exemption no longer complies with the purposes of Public Utilities Code Section 21670(a), then the activities to select the method of compliance and to establish Method 1, 2, or 3 are eligible for reimbursement.

For each eligible claimant, per diem of up to \$100 per day spent in the discharge of official duties and any actual and necessary expenses incurred in connection with the performance of duties as a commission member are reimbursable.

6. Reimbursement Limitations

- A. The airport land use planning process described in Public Utilities Code Section 21675 is **not reimbursable**.
- B. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only the net local cost is claimed.

7. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer-generated report in substitution for forms ALUC-1 and ALUC-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form ALUC-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form ALUC-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents providing evidence of the validity of the expenditures.

(3) Contract Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents providing evidence of the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the

name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents providing evidence of the validity of the expenditures.

(5) Training

Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Registration fees for commercial training classes are reimbursable only if the entire training class qualifies as job-required training. The cost of training is eligible for reimbursement to the extent it does not duplicate training provided by the State Department of Transportation at no expense to the county or affected cities. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents providing evidence of the training expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form ALUC-1, Claim Summary

This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the period for which costs are claimed. Direct costs summarized on this form are derived from form ALUC-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

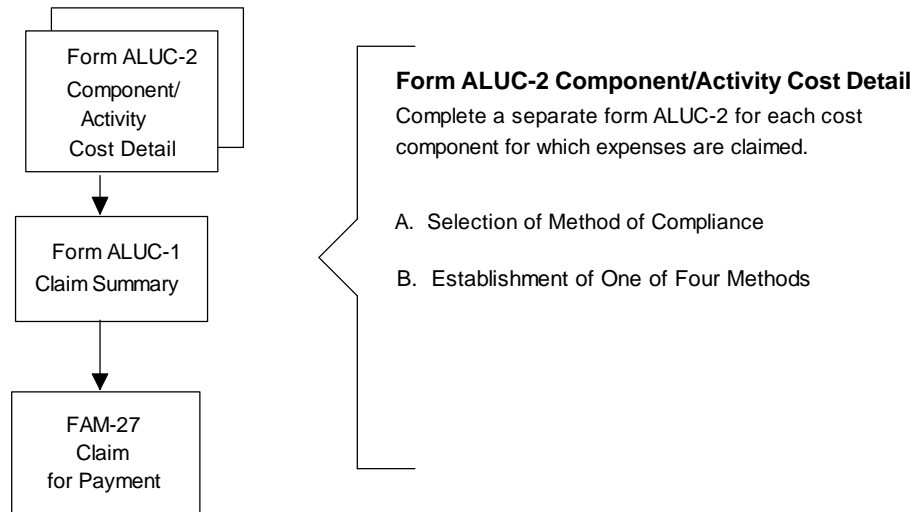
C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form ALUC-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

D. Cost Accounting Statistics

The Commission on State Mandates requests that claimants send (by mail to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, or facsimile, (916) 445-0278) a copy of form ALUC-1 for each of the initial year's reimbursement claims. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

Illustration of Claim Forms



CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 AIRPORT LAND USE PLANS/COMMISSIONS			For State Controller Use Only	
<div style="position: absolute; left: -40px; top: 50%; transform: translateY(-50%); font-weight: bold; letter-spacing: -2px;">L A B E L H E R E</div> <div style="padding: 5px;"> (01) Claimant Identification Number (02) Mailing Address Claimant Name County of Location Street Address or P. Q. Box City State Zip Code </div>			(19) Program Number 00178 (20) Date File _____/_____/_____ (21) LRS Input _____/_____/_____	
			Reimbursement Claim Data	
			(22) ALUC-1, (04)(1)(f)	
			(23) ALUC-1, (04)(2)(f)	
			(24) ALUC-1, (06)	
			(25)	
(26)				
Type of Claim	Estimated Claim (03) Estimated <input type="checkbox"/> (04) Combined <input type="checkbox"/> (05) Amended <input type="checkbox"/>	Reimbursement Claim (09) Reimbursement <input type="checkbox"/> (10) Combined <input type="checkbox"/> (11) Amended <input type="checkbox"/>	(27)	
Fiscal Year of Cost	(06) 19____/19____	(12) 19____/19____	(28)	
Total Claimed Amount	(07)	(13)	(29)	
Less: 10% Late Penalty , not to exceed \$1,000		(14)	(30)	
Less: Estimated Claim Payment Received		(15)	(31)	
Net Claimed Amount		(16)	(32)	
Due from State	(08)	(17)	(33)	
Due to State		(18)	(34)	
(38) CERTIFICATION OF CLAIM In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 644, Statutes of 1994, Chapter 66, Statutes of 1995, Chapter 91, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive. I further certify that there was no application other than from the claimant, nor any grant or payment received for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 644, Statutes of 1994, Chapter 66, Statutes of 1995, and Chapter 91, Statutes of 1995. The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 644, Statutes of 1994, Chapter 66, Statutes of 1995, and Chapter 91, Statutes of 1995, set forth on the attached statements. Signature of Authorized Representative _____ Date _____ _____ _____ _____				
(39) Name of Contact Person for Claim _____ Telephone Number (_____) _____ Ext. _____				

AIRPORT LAND USE COMMISSIONS/PLANS
Certification Claim Form
Instructions

FORM
FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form ALUC-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form ALUC-1, line (11).
- (14) Filing Deadline. Initial Claims of Chs. 644/94, 66/95, and 91/95 If the reimbursement claim for the period 1/1/95 to 6/30/95, 1995-96, 1996-97, or 1997-98 fiscal year is filed after **July 7, 1999**, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000 whichever is less.
- Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after January 15 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17), Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data Bring forward the cost information as specified on the left-hand column of lines (22) through (37) for the reimbursement claim e.g. ALUC-1, (04)(1)(f), means the information is located on form ALUC-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 35% should be shown as 35). Completeness will expedite the payment process.
- (38) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND ONE COPY OF FORM FAM-27, AND ONE COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 94285 0
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816**

MANDATED COSTS AIRPORT LAND USE COMMISSIONS/PLANS CLAIM SUMMARY						FORM ALUC-1
(01) Claimant		(02) Type of Claim				Fiscal Year
		Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>				19 ____/19____
Claim Statistics						
(03)						
(04) Reimbursable Components:	(a) Salaries	(b) Benefits	(c) Supplies	(d) Travel and Training	(e) Contract Services	(f) Total
1. Selection of Method of Compliance						
2. Establishment of One of Four Methods						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate					[From ICRP] %	
(07) Total Indirect Costs					[Line (06) x (line (05)(a)) or [Line (06) x {(line (05)(a) + line (05)(b))}]	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
Cost Reduction						
(09) Less: Offsetting Savings, if applicable						
(10) Less: Other Reimbursements, if applicable						
(11) Total Claimed Amount					[Line (08) - {Line (09) + Line (10)}]	

AIRPORT LAND USE COMMISSIONS/PLANS CLAIM SUMMARY Instructions	FORM ALUC-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form ALUC-1 must be filed for a reimbursement claim. Do not complete form ALUC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form ALUC-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form ALUC-2, line (05) columns (d), (e), (f), (g), and (h) to form ALUC-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs for the program, each must have its own ICRP for the program.
- (07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07), for the Estimated Claim, or line (13), for the Reimbursement Claim.

MANDATED COSTS AIRPORT LAND USE COMMISSIONS/PLANS COMPONENT/ACTIVITY COST DETAIL						FORM ALUC-2	
(01) Claimant			(02) Fiscal Year Costs Were Incurred				
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.							
<input type="checkbox"/> Selection of Method of Compliance							
<input type="checkbox"/> Establishment of One of Four Methods							
(04) Description of Expenses: Complete columns (a) through (h)			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Supplies	(g) Travel and Training	(h) Contract Services
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: _____ of _____							

**AIRPORT LAND USE COMMISSIONS/PLANS
COMPONENT/ACTIVITY COST DETAIL
Instructions**

**FORM
ALUC-2**

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form ALUC-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee name, position title, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, travel and training costs, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed**. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate			Benefits = Benefit Rate x Salaries				
Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity			
Travel and Training	Purpose of Trip	Per Diem Rate	Days Miles				Rate x Days or Miles Total Transportation Cost		
Travel	Name and Title	Mileage Rate	Transportation Mode						
Training	Employee Name Title		Dates Attended				Registration Fee		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Invoice

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form ALUC-1, block (04), columns (a), (b), (c), (d), and (e).